

SCHOOL BUDGET REVIEW COMMITTEE

UNOFFICIAL SUMMARY

December 13, 2004

The School Budget Review Committee met in regular session on Monday, December 13, 2004, with the following members present: Director Judy A. Jeffrey, Department of Education, Chair; Director Cynthia Eisenhauer, Department of Management, Secretary; and committee members Connie Cook, Wayne Drexler, and Clark Yeager.

- 1. Approval of Previous Decisions.** Approved the decisions of the September 13, 2004, meeting of the School Budget Review Committee.
- 2. Clarksville Community School District.** Received and accepted the progress report on its five-year workout plan for an auditor's adjustment to the September 1999 and 2000 certified enrollments and directed the district to provide progress reports on its plan each December 2005 and 2006.
- 3. Glenwood Community School District.** Received and accepted the final progress report on its three-year workout plan for an auditor's adjustment to the September 2000 certified enrollment.
- 4. Hamburg Community School District.** Received and accepted the progress report on its seven-year workout plan for an auditor's adjustment to the 1995-1998 certified enrollments and directed the district to provide progress reports on its plan each December 2005 and 2006.
- 5. Lewis-Central Community School District.** Received and accepted the progress report on its three-year workout plan for an auditor's adjustment for errors to the 2001 certified enrollment and directed the district to provide its final progress reports on its workout plan in December 2005.
- 6. Wayne Community School District.** Received and accepted the progress report on its three-year workout plan for an auditor's adjustment for errors in budget enrollment pending receipt of board minutes and directed the district to provide progress reports on its workout plan each December 2005 and 2006.
- 7. Marshalltown Community School District.** Received and accepted the final progress report on its five-year corrective plan on transfers from the general fund to the management fund and to pay the current portion of early retirement incentives when due in response to an error discovered during a reaudit by State Auditors.
- 8. Estherville-Lincoln Central Community School District.** Approved modified allowable growth for the 2004-2005 school year in the amount of \$32,256 for the proportionate costs associated with providing a program to limited English proficient students beyond the three years for which weighting is generated.

9. Cedar Rapids Community School District. Approved modified allowable growth for the 2004-2005 school year in the amount of \$347,782 for asbestos removal and abatement and in the amount of \$1,773,392 related to an increase in its instructional support program as permitted by a special provision in Senate File 2298.

10. Fairfield Community School District. Approved modified allowable growth for the 2004-2005 school year in the amount of \$2,284 for costs associated with hazardous waste removal and tabled the district's request for modified allowable growth in the amount of \$160,528 for costs related to loss of miscellaneous income until more information is available regarding the NSFF bankruptcy and class-action lawsuit.

11. Nishna Valley Community School District. Received and accepted the progress report on its three-year workout plan for auditor's adjustment for errors in certified enrollment reporting and directed the district to provide its final progress report in December 2005.

12. Riceville Community School District. Denied modified allowable growth for the 2004-2005 school year in the amount of \$113,714 for costs associated with unusual staffing issues.

13. Cedar Falls Community School District. Approved modified allowable growth for the 2004-2005 school year in the amount of \$4,894,174 to convert to the GAAP basis of budgeting. The district has met the criteria set in a previous decision in that it has demonstrated fiscal responsibility, has declared it will convert to GAAP basis budgeting for fiscal year 2005, and has sufficient cash but insufficient budget authority to accomplish the conversion to GAAP basis budgeting. A change in accounting basis for budgeting is a timing issue for reporting but does not affect cash flow; therefore, it is not a property tax issue.

14. Special Education Balances. Certified, subject to further Department of Education review, the positive and negative balances of funds for each school district to the Department of Management, approved requests for modified allowable growth for deficit balances, and directed the Director of the Department of Management to make the payments to school districts as outlined in Iowa Code subsection 275.31(14)“b.”

15. Special Education Weighting. Received and accepted the recommendation of the director of the Department of Education relating to the special education weighting plan, which was to make no changes in weightings.

16. Special Education Administrative Cost Requests. Approved the use of special education funds for administrative costs of special education program for eligible districts making requests.

17. On-Time Funding for Increased Enrollment Applications. Approved, pending receipt of board minutes and subject to further Department of Education review, on-time funding modified allowable growth for the 2004-2005 school year for increased enrollment for eligible districts making requests.

18. Open Enrollment Out Applications. Approved, pending receipt of board minutes and subject to further Department of Education review, modified allowable growth for the 2004-2005 school year for tuition costs for open enrollment students not included on the September 2003 certified enrollment reports for eligible districts making requests.

19. Limited English Proficient Applications. Approved, pending receipt of board minutes and subject to further Department of Education review, modified allowable growth for the 2004-2005 school year for excess costs providing services to LEP students for eligible districts making requests.

20. Supplementary Weighting. Certified the supplementary weighting with the certified enrollment report to the Department of Management.

21. Transportation Assistance Grants-in-Aid. Distributed \$20,310 in transportation assistance aid to the eligible districts on an equitable basis.

OEO, Increased Enrollment, and LEP Modified Allowable Growth

District Name	District Number	Increased Enrollment	Open Enrollment Out	Limited English Proficient
ADAIR-CASEY	18	0	23,240	0
ADEL-DESOTO-MINBURN	27	0	60,424	10,547
AGWSR	9	0	60,424	0
ALBERT CITY-TRUESDALE	72	0	13,014	0
ALBIA	81	0	102,256	0
ALDEN	108	0	32,536	0
ALLAMAKEE	135	0	55,776	0
ALLISON-BRISTOW	153	0	41,832	0
AMES	225	0	199,864	281,973
ANAMOSA	234	100,394	0	0
ANDREW	243	0	41,832	0
ANITA	252	0	55,776	0
ANKENY	261	1,166,286	0	32,287
ANTHON-OTO	270	47,629	0	0
APLINGTON	279	0	32,536	0
AUDUBON	414	0	37,184	0
AURELIA	423	9,616	0	0
BALLARD	472	65,426	0	0
BATTLE CREEK-IDA GROVE	504	0	4,648	0
BAXTER	513	77,752	0	0
BCLUW	540	0	14,874	0
BEDFORD	549	0	9,296	0
BELLE PLAINE	576	0	59,030	0
BELLEVUE	585	0	32,536	0
BELMOND-KLEMME	594	0	41,832	38,445

BENTON	609	184,550	0	0
BETTENDORF	621	119,412	265,866	0
BONDURANT-FARRAR	720	72,537	0	0
BOONE	729	196,277	0	18,635
BOYER VALLEY	1917	0	18,592	0
CALAMUS-WHEATLAND	918	0	11,155	0
CAMANCHE	936	37,454	28,353	0
CARDINAL	977	0	59,030	0
CARLISLE	981	376,910	0	0
CARROLL	999	0	46,480	0
CEDAR FALLS	1044	328,562	0	43,377
CEDAR RAPIDS	1053	167,357	766,920	423,685
CENTER POINT-URBANA	1062	146,971	0	0
CENTERVILLE	1071	0	60,424	0
CENTRAL	1080	0	41,832	0
CENTRAL CITY	1089	480	59,959	0
CENTRAL CLINTON	1082	0	65,072	0
CENTRAL LYON	1095	28,446	13,944	0
CHARITON	1107	173,995	0	0
CHARLES CITY	1116	0	4,648	0
CHARTER OAK-UTE	1134	0	23,240	0
CHEROKEE	1152	0	37,184	34,181
CLARINDA	1197	0	13,944	0
CLARION-GOLDFIELD	1206	59,913	0	19,533
CLARKE	1211	0	60,424	24,171
CLEAR CREEK-AMANA	1221	63,056	64,142	0
CLEAR LAKE	1233	0	60,424	0
COLLEGE	1337	689,816	0	0
COLLINS-MAXWELL	1350	0	23,240	0
COLO-NESCO	1359	0	66,002	0
COON RAPIDS-BAYARD	1413	121,222	0	0
COUNCIL BLUFFS	1476	0	103,186	0
CRESTON	1503	0	46,480	5,287
DALLAS CENTER-GRIMES	1576	165,935	0	27,858
DAVENPORT	1611	0	106,904	669,518
DECORAH	1638	0	55,776	0
DEEP RIVER-MILLERSBURG	1647	3,367	19,986	0
DELWOOD	1675	88,488	0	0
DENISON	1701	310,061	0	0
DOWS	1854	4,908	0	0
DUBUQUE	1863	1,435,795	0	0
EAGLE GROVE	1944	0	51,128	0
EARLHAM	1953	193,907	0	0
EAST BUCHANAN	1963	0	37,184	0
EAST CENTRAL	1965	0	37,184	0
EAST GREENE	1967	47,900	0	0
EAST MARSHALL	1968	0	70,185	0
ELDORA-NEW PROVIDENCE	2007	0	51,128	0

EMMETSBURG	2088	0	18,592	0
ENGLISH VALLEYS	2097	0	26,958	0
ESSEX	2113	42,195	0	0
ESTHERVILLE-LINCOLN CENTRAL	2124	0	46,480	47,481
EXIRA	2151	15,645	0	0
FAIRFIELD	2169	0	90,636	0
FARRAGUT	2205	23,170	0	0
FOREST CITY	2295	0	39,043	0
FORT MADISON	2322	0	171,976	2,114
FREDERICKSBURG	2349	0	4,648	0
FREMONT-MILLS	2369	108,095	0	0
GEORGE	2457	19,438	0	0
GILBERT	2466	150,764	34,395	0
GILMORE CITY-BRADGATE	2493	0	27,888	0
GLADBROOK-REINBECK	2502	0	48,339	0
GMG	2682	0	37,184	0
GRUNDY CENTER	2727	0	37,184	0
GUTHRIE CENTER	2754	67,663	0	0
HAMBURG	2772	0	18,592	0
HAMPTON-DUMONT	2781	6,163	35,790	21,853
HARLAN	2826	122,394	0	0
HARRIS-LAKE PARK	2846	8,662	28,818	0
HIGHLAND	2977	143,652	0	0
HINTON	2988	0	55,776	0
H-L-V	2766	0	23,240	0
HOWARD-WINNESHIEK	3029	0	79,016	0
HUBBARD-RADCLIFFE	3033	0	34,395	0
HUDSON	3042	0	65,072	13,458
HUMBOLDT	3060	0	18,592	0
IKM	3168	0	88,312	0
INDIANOLA	3114	146,497	0	6,204
INTERSTATE 35	3119	0	41,832	0
IOWA CITY	3141	9,992	292,359	324,243
IOWA FALLS	3150	54,579	0	0
JANESVILLE	3186	36,120	2,324	0
JESUP	3204	2,845	11,155	0
JOHNSTON	3231	1,291,448	0	96,393
KEOKUK	3312	453,714	0	0
KEOTA	3330	0	13,944	0
KINGSLEY-PIERSON	3348	4,844	32,536	0
KNOXVILLE	3375	0	116,200	0
LAWTON-BRONSON	3555	19,438	0	0
LEWIS CENTRAL	3645	66,848	0	0
LINN-MAR	3715	1,021,427	0	0
LISBON	3744	54,522	101,791	0
LOGAN-MAGNOLIA	3798	0	9,296	0
LONE TREE	3816	33,187	0	0
LOUISA-MUSCATINE	3841	18,490	49,734	0

LU VERNE	3897	9,832	4,648	0
LYNNVILLE-SULLY	3906	2,845	25,099	0
MANNING	4014	9,602	0	0
MANSON-NORTHWEST WEBSTER	4023	0	65,537	0
MAPLE VALLEY	4033	0	30,677	0
MAQUOKETA	4041	0	92,960	0
MARION	4086	503,672	0	0
MARSHALLTOWN	4104	119,072	107,369	246,709
MARTENSDALE-ST MARYS	4122	0	69,720	0
MASON CITY	4131	0	74,368	13,076
MFL MAR MAC	4419	0	4,648	0
MIDLAND	4269	0	92,960	0
MONTEZUMA	4437	0	32,536	0
MONTICELLO	4446	0	35,325	6,969
MORAVIA	4491	41,247	0	0
MORMON TRAIL	4505	0	9,296	0
MORNING SUN	4509	33,661	0	0
MOULTON-UDELL	4518	0	18,592	0
MOUNT AYR	4527	55,030	0	0
MOUNT PLEASANT	4536	104,776	0	0
MOUNT VERNON	4554	0	89,706	0
MUSCATINE	4581	55,944	93,890	447,554
NASHUA-PLAINFIELD	4599	0	32,536	0
NEVADA	4617	56,892	4,648	0
NEW HAMPTON	4662	0	23,705	0
NEW LONDON	4689	64,004	0	0
NEW MARKET	4698	0	55,776	0
NEWELL-FONDA	4644	275,310	0	0
NEWTON	4725	0	97,608	0
NORA SPRINGS-ROCK FALLS	4761	0	13,944	10,951
NORTH CEDAR	3691	0	86,453	0
NORTH FAYETTE	4774	16,534	7,437	0
NORTH KOSSUTH	4778	0	41,832	0
NORTH LINN	4777	0	60,424	0
NORTH MAHASKA	4776	30,404	13,014	0
NORTH POLK	4779	253,169	0	0
NORTH SCOTT	4784	130,852	0	0
NORTH TAMA COUNTY	4785	73,011	0	0
NORTH WINNESHIEK	4787	26,179	0	0
NORTHEAST	4773	0	65,072	0
NORTHEAST HAMILTON	4775	57,459	0	0
NORTHWOOD-KENSETT	4788	42,830	0	0
NORWALK	4797	0	84,129	26,350
OELWEIN	4869	0	18,592	0
OKOBOJI	4890	0	92,960	0
OLIN	4905	0	7,437	0
ORIENT-MACKSBURG	4978	0	9,296	0
OSAGE	4995	0	55,776	0

PANORAMA	5121	201,967	0	0
PATON-CHURDAN	5139	6,871	0	0
PERRY	5184	64,965	29,282	99,110
PLEASANT VALLEY	5250	214,943	0	0
POCAHONTAS AREA	5283	0	13,944	0
POSTVILLE	5310	28,049	0	0
PRAIRIE VALLEY	5325	0	13,944	0
PRESCOTT	5328	0	18,592	0
PRESTON	5337	0	23,240	0
RED OAK	5463	169,254	0	0
REMSEN-UNION	5486	0	37,184	0
RIVER VALLEY	1975	28,025	0	0
RIVERSIDE	5510	0	55,776	0
ROCK VALLEY	5607	24,866	0	9,645
ROCKWELL CITY-LYTTON	5625	0	48,339	0
ROCKWELL-SWALEDAL	5616	0	9,296	0
RUSSELL	5715	97,665	0	0
RUTHVEN-AYRSHIRE	5724	0	37,184	0
SCHLESWIG	5832	0	18,592	0
SENTRAL	5868	0	69,720	0
SERGEANT BLUFF-LUTON	5877	407,252	0	4,792
SHEFFIELD-CHAPIN	5922	1,936	12,085	0
SHELDON	5949	0	18,592	0
SHENANDOAH	5976	91,027	0	0
SIGOURNEY	6012	0	23,240	0
SIOUX CENTRAL	6035	0	13,944	0
SOLO	6093	67,796	0	0
SOUTH CLAY	6092	0	23,240	0
SOUTH HAMILTON	6095	42,747	0	13,309
SOUTH O'BRIEN	6099	71,910	13,944	0
SOUTH TAMA COUNTY	6098	0	32,536	0
SOUTHEAST POLK	6101	945,355	0	53,706
SOUTHEAST WARREN	6094	0	65,537	0
SOUTHEAST WEBSTER	6096	0	13,944	0
SOUTHERN CAL	6091	0	32,536	0
SPIRIT LAKE	6120	198,648	0	0
SPRINGVILLE	6138	84,659	0	17,860
STARMONT	6175	0	86,453	0
STRATFORD	6246	89,963	0	0
SUMNER	6273	0	18,592	0
TERRIL	6345	52,558	0	0
TRI-CENTER	6460	85,914	0	0
TRIPOLI	6471	0	23,240	0
TURKEY VALLEY	6509	0	46,480	0
TWIN CEDARS	6512	0	32,536	0
UNDERWOOD	6534	62,107	16,268	0
UNION	6536	15,434	22,310	0
UNITED	6561	65,426	59,959	14,735

URBANDALE	6579	81,071	106,439	114,973
VALLEY	6591	19,056	0	0
VAN BUREN	6592	127,560	0	0
VAN METER	6615	163,090	0	0
VENTURA	6633	0	37,184	0
VILLISCA	6651	89,131	0	0
WACO	6700	76,867	0	0
WALNUT	6750	0	4,648	0
WAPELLO	6759	138,156	0	0
WASHINGTON	6768	32,239	0	138,626
WATERLOO	6795	128,007	311,416	118,904
WAUKEE	6822	2,220,210	0	25,800
WAVERLY-SHELL ROCK	6840	0	37,184	1,234
WEBSTER CITY	6867	0	13,944	0
WEST BRANCH	6930	0	37,649	0
WEST BURLINGTON	6937	71,589	0	0
WEST CENTRAL	6943	0	23,240	0
WEST DES MOINES	6957	0	567,056	507,937
WEST HANCOCK	819	0	37,184	0
WEST LIBERTY	6975	82,493	0	33,792
WEST LYON	6983	2,845	6,507	0
WEST MARSHALL	6985	7,597	25,099	0
WEST MONONA	6987	52,250	0	0
WEST SIOUX	6990	119,100	0	0
WESTERN DUBUQUE	6961	421,089	0	0
WESTWOOD	6992	0	23,240	0
WILTON	7038	0	23,240	0
WINFIELD-MT UNION	7047	21,470	11,620	0
WINTERSET	7056	215,241	0	0
WODEN-CRYSTAL LAKE	7083	0	45,086	0
WOODBINE	7092	50,255	6,507	0
WOODBURY CENTRAL	7098	0	27,888	0
WOODWARD-GRANGER	7110	59,446	31,142	0
Totals		19,666,638	8,915,795	4,047,275